

Dr. Seth E. Sikkema, CPA

Curriculum Vita, Last Update July 2016

Work Contact Information:

Associate Professor of Accounting
George Fox University
School of Business
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Home Contact Information:

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Education:

D.B.A., 2014, Major: Accounting, **Anderson University**

M.B.A., 2007, **Boise State University**

B.S., 1999, Major: Accounting, **George Fox University**

B.A., 1999, Major: Spanish Language, **George Fox University**

Dissertation Title:

Professional skepticism of students: A descriptive study of differences in trait skepticism and personal values.

Certifications, Honors, Awards, and Recognition:

2016: Nominated for 2016 Faculty Achievement in Teaching Award, George Fox University.

2016: Tenure granted by George Fox University Board of Trustees

2016: Awarded Summer Research Grant (\$3,500) by George Fox University for continued work on self-interest, stewardship, and a holistic conception of commercial life.

2014: Sabbatical granted by Board of Trustees for the Fall 2014 term, George Fox University.

2013: Best Paper – Pedagogy for the paper entitled “*Justice for Fraud Victims Project: An Accounting Education Innovation*” received at the Christian Business Faculty Association annual conference, Bourbonnais, Illinois.

2013: Received the Medal of Achievement Award from the Portland Police Bureau (for the development and execution of the Justice for Fraud Victims program), Portland, Oregon.

2010: Nominated for 2010 Faculty Achievement in Teaching Award, George Fox University.

2003: Certified Public Accountant, Earned the Certified Public Accountant (CPA) designation through the California State Board of Accountancy.

1999: Received the Outstanding Academic Achievement Award Presented by The Wall Street Journal (voted on by the faculty as the best business student), George Fox University

1995-1999: Benson Scholar, George Fox University

Memberships in Academic and Professional Societies:

American Accounting Association (current membership)

Association of Certified Fraud Examiners (current membership)

Professional Experience:

2017 – Present: *Undergraduate Chair of Business and Economics*, College of Business
– George Fox University

2014 – Present: *Associate Professor*, College of Business – George Fox University

2007 – 2014: *Assistant Professor*, College of Business – George Fox University

2006-2007: *Accountant II, Financial Reporting*, Idaho Power

2003-2006: *Accounting Supervisor, Financial Reporting*, Albertsons, Inc.

2003-2003: *Experienced Senior Auditor, Assurance*, KPMG, L.L.P.

2002-2003: *Director of Finance and Human Resources*, The River Church Community

1999-2002: Senior Auditor, Assurance, Arthur Andersen, L.L.P.

Summary of professional (non-academic) experience:

Extensive experience in auditing and financial reporting including several technical accounting areas such as: international audit coordination, high technology audits, GAAP compliance, internal controls, revenue recognition, consolidations, SEC quarterly and annual reporting, Board reporting, divestitures, cash flows, stock-based compensation and EPS reporting, and IPO reporting.

Research and Scholarship:

Refereed Publications (peer reviewed)

Peach, N., Sauerwein, J., & Sikkema, S. (2017). *Virtues and Exchange: A Biblical Reframing of Adam Smith's Vision of Marketplace Ethics*. Journal of Biblical Integration in Business, Vol. 20, No 1, pp. 46-56.

URL: <https://cbfa-jbib.org/index.php/jbib/article/view/459>

Sikkema, S. & Sauerwein J. (2015). *Exploring culture-specific learning styles in accounting education*. Journal of International Education in Business, Vol. 8 Iss: 2, pp.78-91.

URL: <http://www.emeraldinsight.com/doi/abs/10.1108/JIEB-08-2015-0019?journalCode=jieb>

Sikkema, S., & Sauerwein, J. (2013). *The intersection of culture and learning in accounting education: Findings and implications*. American Accounting Association Western Region Conference: Proceedings (2013).

URL: AAA Member Access only.

https://convention2.allacademic.com/one/aaa/we13/index.php?&cobf_var=6655790&PHPSESSID=099jq8d77q0t1tk0us6inn1a1

Sikkema, S. (2012). *The harmonization of accounting standards*. ACBSP Annual Edition, Vol. 3.

URL: www.acbsp.org/resource/collection/A04D586B-B128-4097-A27C-DD1B7E857831/ACBSP_Annual_Edition_Volume_3.pdf

Halley, R., Rahschulte, T., VandenHoek, J., & Sikkema, S. (2012). *Addressing today's talent gap: An inductive investigation into balancing the demand and supply of 21st century workforce talent*. Advances in Business Research, Vol. 3, No 1, pp. 99-106.

URL: <http://journals.sfu.ca/abr/index.php/abr/article/view/90>

Other Publications

Sikkema, S. (2014). *Justice for fraud victims project: An accounting education innovation*. Christian Business Academy Review (abstract only).

Sikkema, S. (2013). "Charles Crocker." In *Encyclopedia of White-Collar and Corporate Crime, Second Edition*, ed. Lawrence M. Salinger and J. Geoffrey Golson.

Sikkema, S. (2013). "Global Crossing." In *Encyclopedia of White-Collar and Corporate Crime, Second Edition*, ed. Lawrence M. Salinger and J. Geoffrey Golson.

Professional Presentations and Conferences

2017: Presented at The Christian Business Faculty Association Annual Conference. San Diego, California. October 2017. *"Is self-interest dominating the thoughts of our students?"*

2015: Presented at The Christian Business Faculty Association Annual Conference. Virginia Beach, Virginia. October 2015. *"Professional skepticism of students: A descriptive study of differences in trait skepticism and personal values."*

2015: Presented at The Christian Business Faculty Association Annual Conference. Virginia Beach, Virginia. October 2015. *"Techniques for Restoring a Holistic Business Education"*

2015: Presented at Calvin College Kuyers Institute's "Faith and Teaching: Virtue, Practice, Imagination" Conference. Grand Rapids, Michigan. October 2015. *"The Lost Virtues of Adam Smith: Rediscovering the Importance of Holistic Business Education."*

2014: Attended The Christian Business Faculty Association Annual Conference. Nashville, Tennessee. October 2014.

2014: Invited participant in George Fox University Leadership Development Initiative for 2014-2015 academic year.

2013: Invited participant in the Free Market Forum hosted by Hillsdale College, a seminar that brings scholars together for dynamic exchanges of ideas on topics related to free market economics. San Diego, California. November 2013.

2013: Presented at The Christian Business Faculty Association Annual Conference. Bourbonnais, Illinois. October 2013. *"Justice for fraud victims project: An accounting education innovation."*

2013: Presented at The Christian Business Faculty Association Annual Conference. Bourbonnais, Illinois. October 2013. *"Integrating Professionalism into the Accounting Curriculum."*

2013: Presented at Calvin College Kuyers Institute's "Virtues, Vices, and Teaching" Conference. Grand Rapids, Michigan. October 2013. *"A Christian business perspective on the development of student character."*

2013: Presented at American Accounting Association Western Region Conference. San Francisco, CA. April 2013. *"The intersection of culture and learning in accounting education: Findings and implications."*

2012: *Presented at The Christian Business Faculty Association Annual Conference. Langley, British Columbia, Canada. June 2012. *"A prized experience: Pushing business education closer to the world's need."*

2012: Co-developed a presentation “*International Business Transactions*” (with Shawn Newhouse, Cornerstone University) that was shared with Dr. Sam Dunn for use in his Global Business courses at Northwest Nazarene University.

2011: Presented at One Voice International Conference for Educators. Boston, MA. October 2011. “*How ethical are Level 3 fair value measures?*”

2011: Attended American Accounting Association ABO Research Conference, Kansas City, KS. 2011 Mid-year meeting.

2009: Attended Oregon Chapter of the Association of Certified Fraud Examiners. Portland, OR. March 2009. “*The Good, The Bad, and The Ugly of Civil Law Enforcement.*”

2008: Attended Association of Certified Fraud Examiners Conference, Austin, TX. “*Principles of Fraud Examination.*”

*Paper presented by co-author.

Manuscripts Under Review

Working Research Papers

Sikkema, S. *A descriptive study of differences in trait skepticism and personal values among students.* Draft phase. Target journal: Auditing: A Journal of Theory and Practice.

Sikkema, S. *The loss of relevance in auditing.* Draft phase. Target journal: Current Issues in Auditing.

Sikkema, S. *The relevance of a Christian ethic in auditing.* Ideation phase with draft notes. Target journal: Christian Business Academy Review.

Sikkema, S. & Sauerwein, J. *Exploring the link between ethics and skepticism.* Ideation phase with survey data taken 2015-2016. No target journal yet.

Service and Community Outreach:

2014 – present: Appointed to serve on the Finance Committee at Grace Baptist Church.

2013 - present: Team leader for Serve Day.

2011 – 2014: Elected to serve as an elder on the Elder Board at Grace Baptist Church.

2017: Co-led Juniors Abroad to Europe (Germany, Czech Republic, Austria, Croatia) with Dr. Josh Sauerwein.

2015: Co-led Juniors Abroad to South Africa with Dr. Josh Sauerwein.

2014: Co-led Juniors Abroad to East Africa (Uganda; Tanzania) with Dr. Paul Chamberlain.

2014: Appointed to serve on Finance subcommittee at Grace Baptist Church.

2013-2015: Provided pro-bono forensic accounting assistance as a part of the Justice for Fraud Victims project launch.

2012 – 2013: Appointed to serve on the Senior Pastor Search Committee at Grace Baptist Church.

2010: Provided a presentation on the topic of ethics within the field of accounting for a group of George Fox University undergraduate students.

2009: Co-led Juniors Abroad to Ghana, West Africa and London, UK with Dr. John Golorwulu.

2008-2010: Provided pro-bono tax assistance to individuals in the greater Newberg, OR community.

2002-2003: Served as Board Director for AHEAD Ministries, Inc.

2002: Led a 10-week biblical financial study at The River Church Community.

2001-2003: Provided pro-bono financial counseling for couples and individuals in San Jose, CA community.

2001-2002: Provided team training and led short-term missions teams to Honduras and Ghana, West Africa for members of The River Church Community.

Teaching Experience:

Associate Professor – George Fox University (August 2007 – Present)

Undergraduate courses taught include:

- ACCT 271 – Principles of Financial Accounting
- ACCT 272 – Principles of Managerial Accounting
- ACCT 350 – Personal Taxation
- ACCT 370 – Accounting Information Systems
- ACCT 371 – Financial Accounting and Reporting I
- ACCT 405 – Volunteer Income Tax Assistance
- ACCT 471 – Advanced Accounting
- ACCT 472 – Auditing
- ACCT 481 – Cost Management
- ACCT 485 – Fraud Examination

- GEED 365 – Juniors Abroad: Ghana, West Africa
- GEED 365 – Juniors Abroad: East Africa
- GEED 365 – Juniors Abroad: South Africa

Graduate courses taught include:

- BUSG 503 – Accounting & Financial Reporting (Full-time MBA)
- BUSG 756 – Advanced Topics in Accounting (DBA)
- BUSG 750/751 – Seminar in Accounting (DBA)

Curriculum Writing:

2016: Developed doctoral curriculum for accounting concentration as a part of the DBA program at George Fox University.

2015: In progress: developing a collaborative student-centered ethics reporting program in conjunction with the Ethics Committee (Oregon Board of Accountancy). This program will engage students in the process of reviewing, documenting, and ruling on alleged professional ethics violations by practicing CPAs. A pilot is planned for the fall or spring 2015/2016.

2013: Developed a collaborative forensic accounting program (Justice for Fraud Victims) in conjunction with the Portland Police Bureau, Oregon Chapter of Associated Certified Fraud Examiners, Oregon Department of Justice, and Portland State University. A pilot course launched successfully in the spring 2013 term for selected students providing “hands-on” experience with actual fraud cases.

2009: Developed and defended a revision to the accounting major that resulted in an expansion of the curriculum by three courses.

Media:

August 12, 2015: *Bringing about justice via the classroom.* The Newberg Graphic, Newberg, OR.

Summer, 2015: *Justice in the Classroom.* George Fox Journal, George Fox University.

Committee Service:

2018: Chair for Third-year Peer Review committee for Dr. Debby Thomas.

2017: Chair for Accounting & Financial Planning search committee.

2016: Appointed to serve as a member of the Sixth-year Peer Review committee for Dr. Davida Brown.

2016-2019: Elected to serve as a COB representative on the Faculty Council.

2013-2014: Appointed by the Provost as a member of the Dean of the College of Business search committee.

2013: Appointed to serve as a member of the Third-year Peer Review committee for Dr. Nate Peach.

2011: Invited by the Undergraduate Business Chair to serve on the Accounting faculty position search committee.

2011: Appointed to serve as chair of the Third-year Peer Review committee for Dr. Ryan Halley.

2010 – 2012: Appointed by the Dean of the School of Business to serve as an Outcomes Assessment committee member for the ACBSP accreditation process. Primarily responsible for documenting the undergraduate outcomes assessment process, accomplishments, and future changes.

2010: Appointed by the Provost as a member of the Dean of the School of Business search committee.

2010: Appointed by the Dean of the School of Business to chair the Accounting faculty position search committee.

2009: Appointed by the Provost as a member of the Dean of the Instruction search committee.

2009: Invited by Career Services Director to serve on Assistant Career Services Director search committee.

2009 - 2016: Appointed to serve as faculty representative on the George Fox University Technology Advisory Team.

References

Ryan Halley, Associate Professor of Finance, and former Chair of Undergraduate Business & Economics, George Fox University.

Joshua Sauerwein, Assistant Professor of Accounting, George Fox University.

Debra Drecnik Worden, Professor of Business and Economics, George Fox University.

Dirk Barram, Professor of Management and former Dean of College of Business, George Fox University.

Contact information for references available upon request.